

EXHIBIT A

EXHIBIT 2

EXECUTORY CONTRACTS AND UNEXPIRED LEASES TO BE ASSUMED PURSUANT TO SECTION 11.1 OF THE PLAN

PLEASE NOTE THE FOLLOWING:

Pursuant to section 11.1 of the Plan, the Debtors reserve the right, on or prior to the Confirmation Date, to amend Exhibit 2 to remove or add any executory contract or unexpired lease.

The Debtors' determination to assume the executory contracts on the annexed list is subject to agreement of the relevant counterparty or, if necessary, adjudication by the Bankruptcy Court, as to the cure amounts or requirements for adequate assurance of future performance, required by the Bankruptcy Code in connection with assumption of the applicable contract. In the event that the cure amount or requirements for adequate assurance, as ultimately determined either before or after the Effective Date, are in excess of the amounts claimed by the Debtors, the Debtors reserve the right to amend Exhibit 2 to remove the applicable contract(s), in which case the applicable contract(s) shall be deemed rejected as of the Effective Date in accordance with Section 11.1 of the Plan.

In accordance with Section 11.1 of the Plan, the listing of an executory contract or unexpired lease on Exhibit 2 shall not constitute an admission by the Debtors that such document is or is not an executory contract or an unexpired lease or that the Debtors have any liability thereunder.

For the convenience of the Debtors and all parties in interest, the Debtors have grouped all of the executory contracts and unexpired leases into the following subject matter categories:

- Part A – Derivatives Contracts
- Part B – Commercial Loan Agreements
- Part C – Commercial Real Estate Agreements
- Part D – Residential Real Estate Agreements
- Part E – Operational Agreements
- Part F – Private Equity Agreements
- Part G – Insurance Contracts

Parties to executory contracts and unexpired leases should check all categories in order to determine the proposed treatment of their contracts and leases.

Counterparty	Debtor	Title of Agreement	Notice Address
Giants Stadium, LLC	LEHMAN BROTHERS SPECIAL FINANCING INC.		Meadowlands Sports Complex 50 State Route 120 cc. Financial Security Assurance Inc East Rutherford, NJ , 07073 Attn: John K. Mara
	LEHMAN BROTHERS SPECIAL FINANCING INC.		Meadowlands Sports Complex 50 State Route 120 cc. Financial Security Assurance Inc East Rutherford, NJ , 07073 Attn: John K. Mara
GMAC Inv. Mgmt	LEHMAN BROTHERS SPECIAL FINANCING INC.		200 Renaissance Center Mail Code: 482-B12-C24 Detroit, MI , 48265-2000 Attn: Swaps Administration Group
			767 Fifth Avenue 24th Floor New York, NY, 10153 Attn: Swap Group
GMO/IBM Personal Pension PlanTrust	LEHMAN BROTHERS SPECIAL FINANCING INC.	1992 ISDA MA - Multi-Currency Cross Border dated on 9/10/2001	c/o Grantham, Mayo, Van Otterloo 40 Rows Wharf Boston, MA, 02110
GOLDMAN SACHS AM LPA/C GOLDMAN SACHS CREDIT OPP	LEHMAN BROTHERS SPECIAL FINANCING INC.		c/o Goldman Sachs Asset Management, L.P. 32 Old Slip New York, NY, 10005 Attn: Ken Topping
			Goldman Sachs Asset Management, L.P. 30 Hudson St. Jersey City, NJ , 07302
GOLDMAN SACHS AM LPA/C GOLDMAN SACHS LIP CREDIT	LEHMAN BROTHERS SPECIAL FINANCING INC.		c/o Goldman Sachs Asset Management, L.P. 30 Hudson St. Jersey City, NJ , 07302
			c/o Goldman Sachs Asset Management, L.P. 32 Old Slip New York, NY, 10005 Attn: Ken Topping
GOLDMAN SACHS AM LPA/C Goldman Sachs Liq.2007 LP	LEHMAN BROTHERS SPECIAL FINANCING INC.		c/o Goldman Sachs Asset Management, L.P. 30 Hudson St. Jersey City, NJ , 07302
			c/o Goldman Sachs Asset Management, L.P. 32 Old Slip New York, NY, 10005 Attn: Ken Topping

Counterparty	Debtor	Title of Agreement	Notice Address
OSAKA GAS CO. LTD	LEHMAN BROTHERS COMMODITY SERVICES INC.		4-1-2, Hiranomachi, Chuo-Ku Osaka 541-0046 Japan
Otterbein Homes	LEHMAN BROTHERS SPECIAL FINANCING INC.		580 North State Route 741 Lebanon, OH , 45036
			580 North State Route 741 Lebanon, OH , 45036
OZ GLOBAL SPECIAL INVESTMENTSMaster FUND LP	LEHMAN BROTHERS SPECIAL FINANCING INC.		c/o OZ Management, LP 9 West 57th Street, 39th Floor New York, NY, 10019 Attn: Joel Frank, Chief Financial Officer, Legal
OZ Management LPA/C Gordel Holdings Limited	LEHMAN BROTHERS SPECIAL FINANCING INC.		Gordel Holdings Limited c/o OZ Management LP 9 West 57th Street, 39th Floor New York, NY, 10019 Attn: Joel Frank, Chief Financial Officer, Legal
OZ/Och-Ziff Capital StructureArbitrage Mst Fd Ltd	LEHMAN BROTHERS SPECIAL FINANCING INC.		9 West 57th Street, 39th Floor New York, NY, 10019
P2633 / MeadWestvaco Corporation R	LEHMAN BROTHERS SPECIAL FINANCING INC.		PIMCO 840 Newport Center Drive Suite 100 Newport Beach, CA, 92660 Attn: Kevin M. Broadwater
p2642/IBM Personal Pension Plan Trust	LEHMAN BROTHERS SPECIAL FINANCING INC.	1992 ISDA MA - Multi- Currency Cross Border dated on 4/16/1999	PIMCO 840 Newport Center Drive Suite 100 Newport Beach, CA, 92660 Attn: Kevin M. Broadwater
P7887 Lianhe Investments Pte Ltd.	LEHMAN BROTHERS SPECIAL FINANCING INC.		PIMCO 840 Newport Center Drive Suite 100 Newport Beach, CA, 92660 Attn: Kevin M. Broadwater
Pacific Coast Bankers Bank	LEHMAN BROTHERS SPECIAL FINANCING INC.		340 Pine Street, Suite 401 San Francisco, CA , 94104 Attn: Tracy Holcomb
			Pacific Coast Bankers#appos Bank 340 Pine Street, Suite 401 San Francisco, CA, 94104 Attn: Tracy Holcomb
PACIFIC INTERNATIONAL FINANCE LIMITED SERIES 9	LEHMAN BROTHERS SPECIAL FINANCING INC.		c/o HSBC Financial Services (Cayman) Limited Strathvale House PO BOX 1109 North Street George Town Grand Cayman, Cayman Islands British West Indies Attn: The Directors